

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

V.

SANG NAHM,

Defendant.

Case No. 2:18-cv-6823-LDH-CLP

STATUS REPORT

The plaintiff, United States of America, respectfully submits this status report of progress made in the above-captioned action. This is an action to reduce to judgment a penalty the Internal Revenue Service assessed against Sang Nahm, pursuant to 31 U.S.C. § 5321(a)(5), as a person who failed to timely report his financial interest in foreign financial accounts for the calendar years 2009 and 2010. Mr. Nahm has not filed his appearance in this case or answered the complaint, and his time to answer the complaint expired on February 26, 2019.

However, Mr. Nahm has communicated via email and telephone with undersigned counsel for the United States concerning his desire to enter into a consent judgment. He is presently staying in South Korea. Counsel for the United States was on medical leave from February 26, 2019 through March 22, 2019, so was not able to closely monitor this case. On April 1, 2019, undersigned counsel responded to questions Mr. Nahm had raised. Mr. Nahm said that his accountant in the United States had not responded to his emails. As a result, we responded that we would allow him until April 22, 2019, to communicate with his accountant in the United States so that he could speak with him after the busy tax filing season, before we

proceeded with a request for entry of default. We informed him that we would not extend this deadline.

Therefore, we respectfully submit that we anticipate this case will move forward via default judgment or consent judgment within the next thirty days.

Dated: April 12, 2019

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

By: */s/ Sarah T. Mayhew*

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